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Report Highlights

Department of Public Safety and Corrections - Public Safety Services

Audit Control # 80210043

Financial Audit Services • December 2021

Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Public Safety Services (DPS) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, and to evaluate DPS's accountability over public funds for the period July 1, 2020, through June 30, 2021.

What We Found

- The DPS Office of Motor Vehicles (OMV) and Office of State Fire Marshall (OSFM) did not timely certify and approve time sheets in accordance with DPS payroll policies. This is the fourth consecutive engagement for which this issue related to OMV payroll was reported.
- The Office of State Police (OSP) and OSFM did not ensure that all property purchased was timely tagged and recorded in the state property system in accordance with state property regulations. This is the fourth and second consecutive engagements in which these issues related to OSP and OSFM movable property, respectively, were noted.
- For the second consecutive engagement, OSP and OSFM did not ensure that certain purchases made with the LaCarte card were in accordance with state purchasing regulations. Exceptions noted included purchases of information technology equipment that should have been acquired through the state's Office of Technology Services, as well as recurring purchases from the same vendor that included convenience fee charges.
- OSP did not make timely deposits of fees collected for the Concealed Handgun Permit Fund in accordance with state requirements. Our procedures on a population of more than \$1.5 million in permit fee collections made by money order or check between July 1, 2020, and April 30, 2021, disclosed that fees collected for 11 of 14 (79%) transactions reviewed were not immediately deposited in the State Treasury as required, but were deposited between 22 and 251 days after receipt.
- Management has resolved the prior-year finding related to Untimely Deposit of Fees of the Liquefied Petroleum Gas Commission Rainy Day Fund.
- Financial information relating to the following accounts was materially correct: (1) OMV State Sales Tax and (2) Parish and Municipality Motor Vehicle Sales and Use Tax Escrow Fund additions and deletions.

View the full report, including management's responses, at www.lla.la.gov.